

1904, ch. 14, sec. 12. 1920, ch. 494, sec. 12.

**208.** All taxes levied by said Commissioners shall be in arrear after the first day of January succeeding the date of the levy, and it shall be the duty of the Treasurer to collect such taxes in arrear according to law.

The Treasurer, within twenty days after the first day of January succeeding the levy, shall deliver or mail to the last known postoffice address of each delinquent taxpayer an aggregate account of the amount of his assessment, and taxes thereon, with a notice to said delinquent thereto attached, that unless payment be made in full before the first day of March next after the mailing or delivery of said notice that same will be collected by process of law, and the Treasurer shall enforce the payment of all taxes remaining unpaid on the first day of March next after the delivering or mailing of said notices, in the manner prescribed by law, by a sale of either real or personal property of the delinquent.

1904, ch. 14, sec. 13. 1920, ch. 494, sec. 13.

**209.** All taxes due and owing by any taxpayer upon real or personal property, or both, shall be a prior lien on all the real estate of such taxpayer, and either the real estate or personal property may be sold to pay such taxes. In selling real estate to enforce the payment of taxes, the Treasurer may sell such parcel or parcels of same as he deems necessary and shall not divide any parcel or tract of real estate.

1904, ch. 14, sec. 14.

**210.** Whenever it becomes necessary for said Treasurer to enforce the payment of taxes by a sale of real property, he shall advertise such real property, or so much thereof as may be necessary, once a week for four successive weeks in one newspaper published in Wicomico County and by notice set up at the Court House door in Salisbury, and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the Treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made.

1904, ch. 14, sec. 15.

**211.** Whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of said county to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and